



Treasury Financial Manual

Bulletin No. 2000-04

Volume I

Retention: June 30, 2001

To: Heads of Government Departments, Agencies and Others Concerned

Subject: Yearend Closing

1. Purpose

This bulletin outlines the procedures agencies should use to prepare yearend closing reports. It also contains due dates by which agencies must report fiscal 2000 financial data to the Department of the Treasury (Treasury). Agency cooperation is required to meet the strict deadlines for timely certification and submission of yearend closing and other financial reports. (See Attachments 1 and 2.)

2. New Method To Submit Yearend Closing Data

Agencies should submit the preclosing adjusted trial balance via the Federal Agencies' Centralized Trial Balance System (FACTS) II for fiscal yearend 2000. This new system replaces the Government On-line Accounting Link System (GOALS) FMS 2108: Yearend Closing Statement, and SF 133: Report on Budget Execution, applications. This new system will ensure agreement of agency submissions to both Treasury and the Office of Management and Budget (OMB). Both I TFM 2-4130 and 2-4255.30 as well as OMB Circulars A-11 and A-34 require data agreement.

If system limitations or other valid hardships preclude an agency from using the new automated method, the agency may use GOALS FMS 2108 and SF 133 systems for this fiscal yearend, however this is the **final year GOALS will be available for backup**. By September 13, 2000, agencies must provide their submission method to the Budget Reports Branch (BRB) at 202-874-9880. If an executive branch agency will not fully utilize FACTS II, the Chief Financial Officer (CFO) and the Budget Officer of that agency must submit a joint letter explaining:

- What prevents the agency from using FACTS II for yearend reporting.
- When the agency will submit a test set of fiscal yearend 2000 data via FACTS II.
- When the agency will begin using FACTS II for quarterly reporting.

This letter provides important input for resource allocation decisions regarding the FMS 2108 and SF 133. Mail a copy of this letter by September 13, 2000, to each of the following addresses:

Assistant Commissioner, Governmentwide Accounting
 Financial Management Service
 3700 East-West Highway, Room 505A
 Hyattsville, MD 20782

Controller, Office of Management and Budget (OMB)
 725 17th Street, NW.
 Washington, DC 20503

(Agency's OMB Budget Examining Division)
 725 17th Street, NW.
 Washington, DC 20503

3. Final Fiscal 2000 Monthly Treasury Statement (MTS)

To guarantee the accuracy of budgetary results in the final MTS, include all previously unreported receipt and expenditure activity on the September 2000 Statement of Transactions (SOT) and/or Statement of Accountability. If an agency has no transactions, it must submit a "zero report." To ensure consistency between the MTS as well as receipt and outlay data furnished to OMB, Treasury will allow agencies to request adjustments for significant amounts.

4. Verifying Agency Location Code (ALC) Information

The ALC information in Treasury's central accounting system (STAR) is the official resource for agency contact data. Current ALC information is imperative. Agencies with 8-digit ALCs must submit in writing changes to addresses, telephone numbers or points of contact. These changes, which must be submitted on agency letterhead and signed by an appropriate agency official, may be mailed or faxed to:

Finance Management Branch
 Financial Management Service
 3700 East-West Highway, Room 5D11
 Hyattsville, MD 20782
 Telephone: 202-874-9900
 Fax: 202-874-9966

Agencies with 3- or 4-digit ALCs also must submit changes to addresses, telephone numbers or points of contact in writing on agency letterhead with an original signature. However, agencies must send these letters by mail only to:

Check Reconciliation Branch
 Financial Management Service
 3700 East-West Highway, Room 709A
 Hyattsville, MD 20782
 Telephone: 202-874-8150

5. Verifying Accounts Monthly

Agencies must verify their records each month by comparing them to transactions recorded by Treasury, as shown on their monthly reports (FMS 6653: Undisbursed Appropriation Account Ledger and FMS 6655: Receipt Account Ledger). Reconcile these ledgers with the agency's Standard General Ledger (SGL) Account 1010: "Fund Balance with Treasury." Agencies access these reports through GOALS or microfiche. Immediately report questions or differences to the Financial Analysis Branch (FAB) at 202-874-7980.

The short reporting period requires agencies to minimize errors. Failure to compare agency and Treasury recorded amounts may result in the discovery of errors during budget preparation and Treasury yearend certifications. If OMB, Treasury or agencies do find significant errors, Treasury will attempt to make corrections before publishing the *United States Government Annual Report* and *United States Government Annual Report Appendix*.

6. Agencies with Budget Clearing Accounts and Statements of Difference

Reconcile budget clearing accounts and statements of difference by the end of the fiscal year (FY). On the September 2000 SOT submission, transfer amounts contained in budget clearing accounts to the proper accounts. The undistributed and deposit reconciliation criteria on differences for current and prior month for September 2000 is \$1 million, as outlined in I TFM 2-3100 and I TFM 2-3300. Treasury may request classification of large differences and reclassification of amounts in the budget clearing accounts in advance or through additional reports.

Contrary to TFM Bulletin 98-07, some agencies continue to have BCA F3878/F3879 balances. All agencies with remaining balances should have received notification of Treasury's procedures to clear their F3878/F3879 accounts. Any agency that has remaining BCA F3878/F3879 balances must contact FAB before fiscal yearend. Agencies should direct questions or concerns to FAB at 202-874-7980.

7. Reporting Collections Credited to Appropriation or Non-revolving Fund Accounts on FMS 224: Statement of Transactions, and FMS 1220: Statement of Transactions According to Appropriations, Funds and Receipt Accounts

As of April 1, 1997, procedures changed for reporting collections credited to appropriation or non-revolving fund accounts. Those changes agree with instructions in OMB Circulars A-34 and A-11. Agencies must submit SOTs via GOALS using these updated reporting procedures.

Collections credited to appropriation or non-revolving fund accounts **are no longer netted against disbursements** in section 1, column 3 of FMS 224 and FMS 1220. Reporting procedures for sections II and III of FMS 224 remain unchanged. For instructions on preparing SOTs, refer to I TFM 2-3300 (FMS 224) or I TFM 2-3100 (FMS 1220), and I TFM Bulletin No. 97-05.

8. Reporting Special and Trust Fund Available Receipts

In fiscal 1999, agencies incorrectly reported special (5000) and trust fund (8000) available receipts to the expenditure accounts. This caused Treasury to publish erroneous final receipt and outlay figures.

Special and trust fund available receipt account symbols include a point designation to distinguish between expenditure and receipt accounts. Agencies must report collections (offsetting receipts) for special and trust fund accounts, using the point designation, in column 2 of the SOT. Record outlays in column 3.

Receipts and outlays are not netted and reported as a single figure. Agencies must include the point on the receipt account symbol when reporting receipts. If the agency fails to use the point designation in column 2, it erroneously reports reimbursements that decrease total outlays. Review fiscal 2000 SOTs to ensure that receipts for special and trust fund accounts appear in column 2 and are complete with the point designation.

9. Agencies with Cashier Funds

The cashier fund subclass (41) serves to bring advances to cashiers under the appropriation process. Before yearend, agencies must close all cashier fund accounts representing fiscal 1999 and prior years on their SOT. For detailed instructions, see I TFM 2-3300.

10. Agencies with Investments

Throughout the year, agencies with investment authority should anticipate upcoming expenses and redeem investments accordingly. The balance of “Investments in Public Debt Securities” as reported on an agency’s SOT must agree with the par value of its investments purchased through the Bureau of the Public Debt (BPD) plus additional Federal securities it acquired on the open market. Report corrections to investment balances on the SOT before yearend. For detailed instructions, see I TFM 2-3100, 2-3300 and 2-4300.

11. Reporting Unrealized Discount on Investments

The unrealized discount subclass (75) provides more accurate disclosure of agency investment holdings when securities are purchased at a discount. The balance of the unrealized discount account should be negative. Report any corrections to the unrealized discount balance on the SOT, prior to fiscal yearend. For detailed instructions, see I TFM 2-3100, 2-3300 and 2-4300.

12. Audit of Unclaimed Moneys

Agencies must review and clear account balances in uninvested trust, deposit and revolving fund accounts held for more than 1 year. These balances represent moneys held for owners whose whereabouts are unknown. Transfer balances to the unclaimed moneys account via the SOT and maintain subsidiary records to support the transfers. Agencies are responsible for the audit of the unclaimed moneys account, which should be included in any internal audit program. For detailed instructions, refer to I TFM 6-3000.

13. Reporting Requirements for Fiscal 1994 and Prior Accounts

Deposit collected receivables of closed accounts as miscellaneous receipts to Account 3200: “Collection of Receivables from Canceled Accounts.”

When clearing a negative balance from fiscal 1994 and prior accounts, close the account on the SOT by

bringing the account balance to zero and depositing any excess receipts to miscellaneous receipts, Account 3200.

Each agency should use its department prefix for reporting. If necessary, request that the Finance Management Branch (FMB) at 202-874-9950 establish the account.

14. Agencies with Transfer Appropriation Accounts

Transfer appropriation accounts receive, and subsequently obligate and disburse, allocations treated as nonexpenditure transactions at the time of allocation. The accounts carry symbols that identify the original appropriation from which the moneys were transferred. Amounts cannot be withdrawn from transfer appropriations accounts. Fiscal 1995 accounts must return funds to the parent (transferring) account via SF 1151: Nonexpenditure Transfer Authorization, for disposition before yearend closing. Either the transferring or receiving agency (but not both) may submit the yearend closing data for a transfer appropriation. Address questions to BRB at 202-874-9880.

15. Credit Reform Liquidating Accounts

Transfer any excess balance from liquidating accounts to the general fund as a capital transfer. These are nonexpenditure transfers accomplished on the SF 1151. See I TFM 2-4600 for additional information. Address questions to FMB at 202-874-9950.

16. Agencies with Amounts Sequestered Pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985

General and revolving fund accounts with amounts from offsetting collections authority sequestered [pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, under 401(c)] must return these amounts to Treasury as a capital transfer. Submit SF 1151 by September 30, 2000. See the instructions in I TFM 2-2000. Address questions to FMB at 202-874-9950.

17. Reconciliation of Obligations

Agencies that have not reviewed their unliquidated obligations during the year must do so before yearend closing. This ensures that agencies properly record transactions meeting the criteria of valid obligations set forth in 31 U.S.C. 1501. Retain work papers and records on verifications to facilitate future audits.

18. Agencies with Consolidated Working Fund Accounts

Consolidated working fund accounts receive, and subsequently disburse, advance payments from other agencies or bureaus. Advances from more than one appropriation, which are used to procure goods and services from the performing agency using its own facilities within the same FY, are credited to consolidated working fund accounts. Therefore, an agency must not present an unobligated balance on these accounts. Also, to comply with I TFM 2-4200, agencies should not withdraw or cancel amounts to consolidated working fund accounts.

19. Reporting Requirements for Limited Payability

The Competitive Equality Banking Act of 1987 changed the payability and claimability of checks drawn on Treasury. At the time of enactment, an account remained on Treasury's books for 3 FYs. The enactment of the National Defense Authorization Act for fiscal 1991 ("M" account legislation) extended the period of availability of appropriation fund balances. In this area, the "M" account legislation supersedes the limited payability legislation.

Treasury's instruction for limited payability remains valid, except I TFM Bulletin No. 90-03, paragraph 5g(2), which is replaced by:

In cases where the liability is valid, but the claim is placed after the appropriation account is canceled and the funds are returned to Treasury, the agency may use up to 1 percent of its current appropriation by reporting a 46 subclass on the Statement of Transactions or seek a reappropriation.

20. Reporting Requirements for Closing Accounts

On September 30th of the 5th FY after the period of availability for obligation of a fixed appropriation account ends, close the account. Cancel any remaining balances (whether obligated or unobligated) in the account. These balances are unavailable for obligation or expenditure for any purpose. For fiscal yearend 2000, agencies must cancel amounts representing fiscal 1995 undisbursed balances. **The September FMS 6653 must reflect a positive or zero balance for fiscal 1995 account balances that will be canceled.**

After canceling an account, valid obligations should remain on agencies' books. Agencies should no longer report these obligations to Treasury in the yearend closing submission. If an agency must liquidate obligations after the 5-year period, it may use up to 1 percent of its current appropriation by reporting a 46 subclass on the SOT or by seeking a reappropriation.

21. Reporting Requirements for Extended Authority to Liquidate Obligations

Agencies with accounts that have extended authority to liquidate obligations must notify FMB in writing. They also should footnote their yearend submission, citing the appropriate law and date of approval. Cancel any unobligated portion of the account balance. Refer to I TFM Bulletin No. 98-04 for more information.

22. Withdrawal and Cancellation of No-Year (X) Accounts

Agencies should continue to report increases and decreases to indefinite authority on the yearend closing submission. However, to completely close definite or indefinite no-year (X) accounts, agencies must meet the following requirements set forth in 31 U.S.C. 1555:

An appropriation account available for obligation for an indefinite period shall be closed, and any remaining balance (whether obligated or unobligated) in that account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose, if (1) the head of the agency concerned or the President determines that the purposes for

which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for 2 consecutive fiscal years.

Do not use the yearend closing submission to withdraw and cancel funds for “X” accounts.

FMS must issue a warrant to allow an agency to withdraw or cancel funds for “X” accounts. The amount canceled should result in a zero balance after processing. Submit a written request for a warrant to:

Finance Management Branch
Financial Management Service
3700 East-West Highway, Room 632F
Hyattsville, MD 20782
Telephone: 202-874-9950

23. Verifying Yearend Accounts and Balances

Treasury provides preclosing unexpended balances through FACTS II and the GOALS FMS 2108 application. BRB requests that agencies verify their accounts and balances before October 30, 2000. Agencies should call BRB for assistance at 202-874-9880 if they:

- Have not received all of their accounts.
- Have received accounts not belonging to them.
- Have balance discrepancies.

24. Instructions for Reporting Yearend Closing Data via FACTS II

For assistance with the SGL Chart of Accounts, SGL Account Descriptions and Report Crosswalks, and Crosswalks to Standard External Reports, refer to TFM S2-00-01. This information is accessible via the Internet at www.fms.treas.gov/ussgl/index.html. This website also provides links to FACTS I, FACTS II and Credit Reform guidance. To access the FACTS II Users Guide, click on the FACTS II link.

25. Instructions for Reporting Yearend Closing Data via the GOALS FMS 2108 Application

See I TFM 2-4200 for detailed instructions on preparing the FMS 2108. For clarification, see the paragraphs below.

- A. Cashier Funds**—Unexpired multi-year and X-year accounts may have an unobligated balance available for obligation (column 11). To accomplish this using the GOALS FMS 2108 application, footnote accounts payable (column 10) with the amount to be moved to column 11. BRB will adjust the agency’s unobligated balance in the *United States Government Annual Report Appendix*.
- B. Borrowing Authority**—With the exception of columns 1, 3, 9, 10 and 11, the headings on FMS

2108 are not applicable for borrowing authority.

c. Definite Contract Authority—BRB provides information for column 2, and agencies must not change it. These amounts represent the balance (unused portion) of contract authority at the beginning of the FY.

- In column 3, report the amount of new authority prescribed by law and effective during the reporting FY. Include as a footnote, the public law number and date of approval. For permanent authority, cite the U.S. code in the footnote.
- In column 4, report the amount of appropriations to liquidate contract authority prescribed by law and effective during the reporting FY. Include as a footnote the public law number and date of approval. For permanent authority, cite the U.S. code in the footnote.
- In column 5, report writeoffs, adjustments or restorations. Record amounts written off that were rescinded by law or administratively canceled by the agency. If the authorization is rescinded by law, include the statutory citation as a footnote. Also, report adjustments such as the liquidation of contract authority by use of revolving fund receipts. Provide an explanation of the adjustment in the footnote. In addition, definite contract authority can be used to report restored amounts previously written off that were needed during FY and proper for restoration. Include the reason for the restoration as a footnote. **Note:** Carry forward balances of definite authority if needed. If authority is canceled and later needed, the agency must restore the amount before requesting any new obligational authority. Agencies maintain the amount of definite authority available for restoration by account symbol.
- In column 6, report the balance of unfunded contract authority at the end of the FY. These amounts represent the balance of authority outstanding for which appropriations have not been made.
- In columns 7 and 8 (representing receivables), do not use for contract authority.
- In columns 9, 10 and 11 (representing unpaid obligations and the unobligated balance), show separately against the authority account. Reporting unpaid obligations and the unobligated balance separately to the cash account and the authority account may result in a negative unobligated balance for the cash account. Footnote the negative unobligated balance as “negative cash and/or unobligated balance is covered by invested funds, borrowing authority or contract authority.”

d. Indefinite Contract Authority—BRB provides information for column 2, and agencies must not change it. These amounts represent the balance (unpaid obligations) of contract authority at the beginning of the FY.

- In column 3, report the amount of new obligations incurred in the reporting FY covered by contract authority. Include as a footnote, the public law number prescribing indefinite authority and date of approval. For permanent authority, cite the U.S. code in the footnote.
- In column 4, report the amount of appropriations to liquidate contract authority prescribed by law

and effective during the reporting FY. Include as a footnote, the public law number and date of approval. For permanent authority, cite the U.S. code in the footnote.

- In column 5, report writeoffs or adjustments. Report amounts written off that were either rescinded by law or administratively canceled by the agency. Include the statutory citation as a footnote if the authorization is rescinded by law. Other adjustments to report include liquidation of contract authority by use of revolving fund receipts and writeoff/reduction of obligated balances from column 2. Provide an explanation of the adjustment in the footnote. Do not report restorations for indefinite contract authority.
 - In column 6, report the balance of unfunded contract authority at the FY end. These amounts represent the balance of unpaid obligations for which appropriations have not been made.
 - In columns 7 and 8 (representing receivables), do not use for contract authority.
 - In columns 9 and 10 (representing unpaid obligations), show separately against the authority accounts.
 - In column 11, do not report unobligated balances for indefinite contract authority.
- E. Receivables**—In columns 7 and 8 of FMS 2108 (reimbursements earned and unfilled customer orders), exclude any receivables from the public. An exception exists when a provision of law specifies that such orders may be used as budget authority.
- F. Unpaid Obligations**—In columns 9 and 10 of FMS 2108 (undelivered orders and accounts payable), exclude advances received with orders for goods and services. Incorporate advances in the column 2 balance when the deposit is recorded on the SOT.

26. Agency Certification of FACTS II or GOALS FMS 2108 Data

Certification by the agency's CFO, or authorized designee, is required for all accounts, including those with a zero balance. For FMS 2108 users, BRB assigns a Personal Identification Number (PIN) to the certifying official. This PIN functions as, or replaces, the signature. If the person representing the certifying official has changed since last year or an existing or current PIN has been misplaced or forgotten, a new PIN is required. To maintain confidentiality, BRB issues PINs in writing--to be opened by addressee only. **Please ensure that the certifying official has the designated PIN as soon as possible.** For FACTS II users, PINs are not required. Secure ID cards fulfill the confidentiality requirement.

27. Agency Submission of Credit and Debt Management Reports

The 220-8, Report on Guaranteed Loans, is no longer required. This data should be reported in the FACTS I—FMS Intranet Notes Application, in Note 19. Note 19. Loans Receivable and Loan Guarantee Liabilities: Report all liabilities for loan guarantees.

Refer to I TFM 2-4000.

Use the Report on Receivables Due from the Public to report accounts and loans receivable, including defaulted guaranteed loans due from the public. Submit separate reports for direct loans, defaulted guaranteed loans and administrative receivables (receivables generated from activities other than direct or defaulted guaranteed loans). For quarterly reporting, the dollar threshold for a reporting entity is \$50 million. Quarterly reports are due to the Treasury by the 30th day of the month following the close of the quarter. All entities with receivable activity must submit a report at fiscal yearend. The yearend reports are due to Treasury by November 15, 2000.

Submit the Report on Receivables Due from the Public via Debt Management Information System (DMIS). Contact the DMIS Administrators on 205-912-6400 for information on accessing the system and training. Refer to I TFM 2-4100 for instructions on preparing the Report on Receivables Due from the Public or access the online workbook at www.fms.treas.gov/debt/dmrpts.html.

28. Accounting for Treasury Judgment Fund Transactions

The Interpretation of Federal Financial Accounting Standards, Interpretation No. 2, Accounting for Treasury Judgment Fund Transactions: An Interpretation of Statements of Federal Financial Accounting Standards Number 4 and Number 5 requires agencies to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the amount can be estimated. After FMS determines the Judgment Fund is the appropriate source of a claim payment, an intra-governmental financing source is recognized by the agency and the liability is removed. FMS is required to recognize an intra-governmental expense. At the consolidated level, the financing source and expense are eliminated.

FMS will notify agencies via the Judgment Fund website, www.fms.treas.gov/judgefund/index.html, of claims, at the transaction level, that have been approved as appropriate for payment from the Judgment Fund. Agencies should review the amounts approved for subsequent disbursement from the Judgment Fund monthly and especially at yearend.

For information concerning the status of a claim, contact:

Judgment Fund Branch
Financial Management Service
3700 East-West Highway, Room 6F03
Hyattsville, MD 20782
Telephone: 202-874-6664

For information concerning the accounting for the Judgment Fund, contact:

Credit Accounting Branch
Financial Management Service
3700 East-West Highway, Room 622D
Hyattsville, MD 20782
Telephone: 202-874-8740

29. Agency Submission of FACTS I data

Agencies must verify and submit for approval their Master Appropriation File (MAF) data via GOALS by October 2, 2000, for fiscal yearend 2000. The GOALS window for verifying the MAF will open on September 1, 2000. Using audited financial data where possible, submit Adjusted Trial Balances (ATBs) via GOALS and submit NOTES reports via the FMS Intranet application. Both are due by February 1, 2001, for fiscal yearend 2001.

For information relating to FACTS I, contact the Financial Reports Branch (FRB) at 202-874-9910. For GOALS training needs, call the GOALS Marketing staff at 202-874-8270.

30. Classification Adjustments to Closed Accounts

Canceled appropriation account balances are not available for obligation or expenditure for any purpose [31 U.S.C. 1552(a), 1555]. However, Treasury accepts reporting (1) to correctly classify payments to closed fiscal 1995 accounts previously reported to suspense/clearing accounts or (2) to correct classification errors between current and closed accounts when submitted by the April 2, 2001, deadline. The cumulative adjustment reported against the closed account cannot exceed the available balance remaining in the account at the time it closed.

Submit a written request and a hard copy SOT marked "Supplemental" with the report date of September 30, 2000, to:

Budget Reports Branch
Financial Management Service
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Telephone: 202-874-9880

The agency will receive notification of the adjustment via FMS 6653. Treasury will not consider requests pertaining to closed fiscal 1995 accounts received after April 2, 2001.

31. Schedule for Finalizing Receipts, Outlays and Financial Reports for FY Ended September 30, 2000

The dates in Attachment 1, unless otherwise indicated, represent the dates reports are due to Treasury. Coordinate reporting to permit agency books to remain open for as long as possible. If reporting by hard copy, allow for sufficient handling or mailing time to meet the prescribed deadlines. Agencies outside the Washington, D.C., metropolitan area use "express mail" to ensure timely submission. Attachment 2 contains addresses and telephone numbers for indicated offices.

32. Inquiries

Direct questions concerning this bulletin or requests for account balance confirmations to:

Budget Reports Branch
Financial Management Service
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Telephone: 202-874-9880
Fax: 202-874-9966

A handwritten signature in black ink, appearing to read "Richard L. Gregg". The signature is fluid and cursive, with a long horizontal stroke at the end.

Richard L. Gregg
Commissioner

Date: July 18, 2000

Attachments

Items	Submission and Availability Instructions	Deadlines
Sept. 2000 Automated FMS 224: Statement of Transactions	Transmit via GOALS to FMB	Oct. 6, 2000
Sept. 2000 appropriation requests (under continuing resolution)	Hand carry/express mail to FMB	Oct. 6, 2000
Sept. 2000 FMS 1219 and FMS 1220: Statement of Transactions and Accountability	Transmit via GOALS to FMB	Oct. 11, 2000
Sept. 2000 appropriation requests	Hand carry/express mail to FMB	Oct. 11, 2000
Sept. 2000 new account symbol requests	Hand carry/express mail to FMB	Oct. 11, 2000
Sept. 2000 SF 1151: Nonexpenditure Transfer Authorizations	Hand carry/express mail to FMB	Oct. 11, 2000
Sept. 2000 SF 1218 and SF 1221: Statement of Accountability and Transactions (Foreign Service Account)	Hand carry/express mail to FMB	Oct. 12, 2000
Agency identification of Master Appropriation File for FACTS I	Transmit via GOALS	Oct. 2, 2000
Sept. 2000 FMS 6652: Statement of Differences (FMS 224, FMS 1219, SF 1218 and Letter of Credit)	Access via GOALS or microfiche	No later than Oct. 23, 2000
Sept. 2000 FMS 6653: Undisbursed Appropriation Account Ledger	Access via GOALS or microfiche	No later than Oct. 24, 2000
Sept. 2000 FMS 6654: Undisbursed Appropriation Account Trial Balance	Access via GOALS or microfiche	No later than Oct. 24, 2000
Sept. 2000 FMS 6655: Receipt Account Trial Balance	Access via GOALS or microfiche	No later than Oct. 24, 2000

Items	Submission and Availability Instructions	Deadlines
FACTS II	Access via FMS Intranet	No later than Oct. 23, 2000
FMS 2108: Yearend Closing Statement, data available	Access via GOALS	No later than Oct. 25, 2000
Agency verification of FACTS II or FMS 2108 accounts and balances	Access via FMS Intranet or GOALS	Oct. 30, 2000
Agency download of FRB approved Master Appropriation File for FACTS I	Transmit via GOALS	Oct. 30, 2000
FACTS II or FMS 2108 and SF 133: Report on Budget Execution, data submission complete	Transmit via FMS Intranet or GOALS	Nov. 8, 2000
Annual Report on Unfunded Foreign Currency Reservation Accounts (I TFM 2-3200) for Oct. 1, 1998, through Sept. 30, 2000	Hand carry/express mail to International Funds Branch (IFB)	Nov. 15, 2000
Report of Estimated Foreign Currency Collections and Expenditures (I TFM 2-3200) for Oct. 1, 1998, through Sept. 30, 2000	Hand carry/express mail to IFB	Nov. 15, 2000
Currencies Purchased From Sources Outside the U.S. Government Cumulative (I TFM 2-3200) for Oct. 1, 1998, through Sept. 30, 2000	Hand carry/express mail to IFB	Nov. 15, 2000
Report on Receivables Due from the Public	Transmit via Internet between Nov. 1-15	Nov. 15, 2000
Chapters of the <i>United States Government Annual Report Appendix (TAR)</i>	BRB will deliver to OMB and agencies via the following Internet web address: www.fms.treas.gov/annualreport	Starting Dec. 7, 2000

Items	Submission and Availability Instructions	Deadlines
FACTS I ATBs for fiscal yearend 2000	Transmit via GOALS	Feb. 1, 2001
FACTS I NOTES reports for fiscal yearend 2000	Transmit via the FMS Intranet	Feb. 1, 2001
Requests for classification adjustments to closed accounts and supporting statement of transactions	Mail to BRB	Apr. 2, 2001

The above dates will be strictly enforced to permit timely closing of the books and publication of budget results.

TREASURY ADDRESSES FOR HARD COPY YEAREND FINANCIAL REPORTS

Agencies in the Washington, DC, metropolitan area should hand carry their reports to Treasury. Agencies outside the Washington, DC, metropolitan area should use express mail. Express mail is a U.S. Postal Service feature offering guaranteed overnight delivery. Specify the "Post Office to Addressee" option. Deliver as follows:

1. SF 1218 and SF 1221 to:

Finance Management Branch/Document Control Section
Financial Management Service
3700 East-West Highway, Room 5D11
Hyattsville, MD 20782
Telephone: 202-874-9900

2. SF 1151, new accounts requests and appropriation warrant requests to:

Finance Management Branch/Budgetary Control Section
Financial Management Service
3700 East-West Highway, Room 632F
Hyattsville, MD 20782
Telephone: 202-874-9950

3. *Annual Report on Unfunded Foreign Currency Reservation Accounts and the Report of Estimated Foreign Currency Collections and Expenditures* to:

International Funds Branch
Financial Management Service
3700 East-West Highway, Room 503A
Hyattsville, MD 20782
Telephone: 202-874-8610